

Application Serial No: 10/552,301  
Responsive to the Office Action mailed on: July 10, 2008

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IN THE CLAIMS

Amendments To The Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A chip resistor comprising:  
a chip-shaped resistor element ~~made of metal including an electrode forming surface and a pair of side surfaces spaced from each other to flank the electrode forming surface;~~  
at least two electrodes provided ~~at the~~ on a flat electrode forming surface of the resistor element;  
a primary insulating layer provided at the electrode-forming surface between the two electrodes, the primary insulating layer having a thickness smaller than a thickness of the electrodes; and  
additional insulating layers covering ~~the~~ side surfaces of the resistor element;  
wherein a difference between the thickness of the primary insulating layer and the thickness of the electrodes is set to be smaller than a maximum deflection  $\delta_{\max}$  of the resistor element occurring when a maximum bending stress  $\sigma_{\max}$  produced in the resistor element reaches an elastic limit  $\sigma_y$  of the resistor element.
- 2-3. (Cancelled)
4. (Previously Presented) The chip resistor according to claim 1, wherein the primary insulating layer is formed by thick film printing.
5. (Currently Amended) A method for manufacturing a chip resistor, the method comprising the steps of:  
forming a plurality of insulating layers on an electrode-forming surface of a plate shaped resistor element material made of metal, the insulating layers being spaced from

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each other in a first direction, each of the insulating layers being elongated in a second direction perpendicular to the first direction;

forming a conductive layer on the electrode-forming surface at a region where the insulating layer is not formed, the conductive layer having a thickness which is equal or generally equal to a thickness of the insulating layer; and

dividing the resistor element material into a plurality of resistor elements each in the form of a chip;

wherein the division of the resistor element material is performed by punching in a manner such that each of the resistor elements in the form of a chip includes part of the insulating layer and electrode portions spaced from each other by the part of the insulating layer.

6. (Previously Presented) The manufacturing method according to claim 5, wherein the forming the insulating layers is performed by thick film printing.

7. (Original) The manufacturing method according to claim 5, wherein the formation of the conductive layer is performed by plating.

8-9. (Cancelled)